

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

In re:	§	Case No. 16-59430-CRM
	§	
STRAUS FAMILY LIMITED	§	
PARTNERSHIP	§	
	§	
Debtor(s)	§	

**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION REPORT
CERTIFICATION THAT THE ESTATE HAS BEEN FULLY ADMINISTERED
AND APPLICATION TO BE DISCHARGED (TDR)**

Martha A. Miller, chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: <i>(without deducting any secured claims)</i>	\$0.00	Assets Exempt:	NA
Total Distributions to Claimants:	\$755,453.32	Claims Discharged Without Payment:	NA
Total Expenses of Administration:	\$98,682.52		

3) Total gross receipts of \$854,135.84 (see **Exhibit 1**), minus funds paid to the debtor(s) and third parties of \$0.00 (see **Exhibit 2**), yielded net receipts of \$854,135.84 from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Secured Claims (from Exhibit 3)	\$0.00	\$0.00	\$0.00	\$0.00
Priority Claims:				
Chapter 7 Admin. Fees and Charges (from Exhibit 4)	NA	\$98,682.52	\$98,682.52	\$98,682.52
Prior Chapter Admin. Fees and Charges (from Exhibit 5)	NA	\$0.00	\$0.00	\$0.00
Priority Unsecured Claims (From Exhibit 6)	\$0.00	\$0.00	\$0.00	\$0.00
General Unsecured Claims (from Exhibit 7)	\$2,770,221.60	\$1,169,068.82	\$1,169,068.82	\$755,453.32
Total Disbursements	\$2,770,221.60	\$1,267,751.34	\$1,267,751.34	\$854,135.84

4). This case was originally filed under chapter 7 on 06/01/2016. The case was pending for 14 months.

5). All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6). An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 09/14/2017

By: /s/ Martha A. Miller
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO
FINAL ACCOUNT**

EXHIBIT 1 – GROSS RECEIPTS

DESCRIPTION	UNIFORM TRAN. CODE	AMOUNT RECEIVED
Bishop, Rosen & Co Brokerage 0884	1129-000	\$811,534.82
Regions Bank Savings 7072	1129-000	\$42,600.80
Interest earned on returned disbursement	1290-000	\$0.22
TOTAL GROSS RECEIPTS		\$854,135.84

The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

EXHIBIT 2 – FUNDS PAID TO DEBTOR & THIRD PARTIES

NONE

EXHIBIT 3 – SECURED CLAIMS

NONE

EXHIBIT 4 – CHAPTER 7 ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Martha A. Miller, Trustee	2100-000	NA	\$45,956.78	\$45,956.78	\$45,956.78
Martha A. Miller, Trustee	2200-000	NA	\$279.77	\$279.77	\$279.77
Integrity Bank	2600-000	NA	\$12,524.77	\$12,524.77	\$12,524.77
Clerk, United States Bankruptcy Court	2700-000	NA	\$350.00	\$350.00	\$350.00
Martha A. Miller, P.C., Attorney for Trustee	3110-000	NA	\$2,550.00	\$2,550.00	\$2,550.00
Schulten Ward Turner & Weiss LLP, Attorney for Trustee	3110-000	NA	\$25,999.50	\$25,999.50	\$25,999.50
Martha A. Miller, P.C., Attorney for Trustee	3120-000	NA	\$48.75	\$48.75	\$48.75
Schulten Ward Turner & Weiss LLP, Attorney for Trustee	3120-000	NA	\$297.83	\$297.83	\$297.83
Stonebridge Accounting and Forensics, LLC, Accountant for Trustee	3410-000	NA	\$10,522.50	\$10,522.50	\$10,522.50
Stonebridge Accounting and Forensics, LLC,	3420-000	NA	\$152.62	\$152.62	\$152.62

Accountant for Trustee				
TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES	NA	\$98,682.52	\$98,682.52	\$98,682.52

EXHIBIT 5 – PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES
NONE

EXHIBIT 6 – PRIORITY UNSECURED CLAIMS

CLAIM NUMBER	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
	Georgia Department of Revenue	5800-000	\$0.00	\$0.00	\$0.00	\$0.00
	Internal Revenue Service	5800-000	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL PRIORITY UNSECURED CLAIMS			\$0.00	\$0.00	\$0.00	\$0.00

EXHIBIT 7 – GENERAL UNSECURED CLAIMS

CLAIM NUMBER	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
1	Internal Revenue Service	7100-000	\$0.00	\$100.00	\$100.00	\$0.00
2	Renasant Bank	7100-000	\$0.00	\$1,168,968.82	\$1,168,968.82	\$755,388.48
	Renasant Bank (Claim No. 2; Renasant Bank)	7100-000	\$0.00	\$0.00	\$0.00	\$64.84
	Dr. and Mrs. Barry N. Straus	7100-000	\$57,283.90	\$0.00	\$0.00	\$0.00
	Renasant Bank c/o Hawick Westfall & Kaplan, LLP	7100-000	\$2,712,937.70	\$0.00	\$0.00	\$0.00
TOTAL GENERAL UNSECURED CLAIMS			\$2,770,221.60	\$1,169,068.82	\$1,169,068.82	\$755,453.32

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Page No: 1 Exhibit 8

Case No.: 16-59430-CRM
Case Name: THE STRAUS FAMILY LIMITED PARTNERSHIP
For the Period Ending: 9/14/2017

Trustee Name: Martha A. Miller
Date Filed (f) or Converted (c): 06/01/2016 (f)
§341(a) Meeting Date: 07/11/2016
Claims Bar Date: 09/20/2016

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					
1	Regions Bank Savings 7072	\$42,600.80	\$42,600.80	\$42,600.80	FA
2	Bishop, Rosen & Co Brokerage 0884	\$810,169.63	\$810,169.63	\$811,534.82	FA
3	Interest earned on returned disbursement (u)	\$0.22	\$0.22	\$0.22	FA
TOTALS (Excluding unknown value)		\$852,770.65	\$852,770.65	\$854,135.84	Gross Value of Remaining Assets \$0.00

Major Activities affecting case closing:

06/08/2017 Fee Hearings
10/14/2016 Awaiting document production from Regions Bk. due 10/26/16.
07/21/2016 Trustee to take 2004 of Debtor - granted by Order at Doc 26
06/30/2016 Discovery investigation ongoing

Initial Projected Date Of Final Report (TFR): 06/01/2017

Current Projected Date Of Final Report (TFR): 04/01/2017

/s/ MARTHA A. MILLER
MARTHA A. MILLER

FORM 2

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Exhibit 9

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 16-59430-CRM
Case Name: THE STRAUS FAMILY LIMITED PARTNERSHIP
Primary Taxpayer ID #: **_***9014
Co-Debtor Taxpayer ID #:
For Period Beginning: 6/1/2016
For Period Ending: 9/14/2017

Trustee Name: Martha A. Miller
Bank Name: Integrity Bank
Checking Acct #: *****9430
Account Title:
Blanket bond (per case limit): \$40,160,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
06/23/2016	(2)	National Financial Services, LLC	Receipt of brokerage account proceeds in Bishop Rosen & Co., Inc.	1129-000	\$811,259.63		\$811,259.63
06/24/2016	(1)	Regions Bank	Turnover of Checking Account ending 7072	1129-000	\$42,600.80		\$853,860.43
06/30/2016		Integrity Bank	Bank Service Fee	2600-000		\$430.96	\$853,429.47
07/29/2016	(2)	Bishop & Rosen & Co.	Additional sum from brokerage account after settlement after closing account	1129-000	\$275.19		\$853,704.66
07/31/2016		Integrity Bank	Bank Service Fee	2600-000		\$1,376.97	\$852,327.69
08/31/2016		Integrity Bank	Bank Service Fee	2600-000		\$1,374.74	\$850,952.95
09/30/2016		Integrity Bank	Bank Service Fee	2600-000		\$1,328.26	\$849,624.69
10/31/2016		Integrity Bank	Bank Service Fee	2600-000		\$1,370.39	\$848,254.30
11/30/2016		Integrity Bank	Bank Service Fee	2600-000		\$1,324.05	\$846,930.25
12/31/2016		Integrity Bank	Bank Service Fee	2600-000		\$1,366.04	\$845,564.21
01/17/2017	101	Martha Miller	International Sureties, Ltd. Bond #016027955, Liberty Mutual Ins. Co. Paid by Check #0994 01.11.17	2300-000		\$267.29	\$845,296.92
01/18/2017	101	VOID: Martha Miller	Created inadvertently through bond allocation procedure	2300-003		(\$267.29)	\$845,564.21
01/31/2017		Integrity Bank	Bank Service Fee	2600-000		\$1,363.84	\$844,200.37
02/28/2017		Integrity Bank	Bank Service Fee	2600-000		\$1,229.87	\$842,970.50
03/31/2017		Integrity Bank	Bank Service Fee	2600-000		\$1,359.65	\$841,610.85
06/22/2017		Martha A. Miller	Payment of Trustee compensation per Order entered 6/22/17 (Dkt #51)	2100-000		\$45,956.78	\$795,654.07
06/22/2017		Martha A. Miller	Reversal of payment of Trustee compensation per Order entered 6/22/17 (Dkt #51)	2100-000		(\$45,956.78)	\$841,610.85
06/22/2017	102	Martha A. Miller	Payment of Trustee expenses per Order entered 6/22/17 (Dkt #51)	2200-000		\$279.77	\$841,331.08
06/22/2017	103	Schulten Ward Turner & Weiss LLP	Payment of Attorney fees per Order entered 6/22/17 (Dkt #51)	3110-000		\$25,999.50	\$815,331.58
06/22/2017	104	Schulten Ward Turner & Weiss LLP	Payment of Attorney expenses per Order entered 6/22/17 (Dkt #51)	3120-000		\$297.83	\$815,033.75

SUBTOTALS \$854,135.62 \$39,101.87

FORM 2

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Exhibit 9

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 16-59430-CRM
Case Name: THE STRAUS FAMILY LIMITED PARTNERSHIP
Primary Taxpayer ID #: **_***9014
Co-Debtor Taxpayer ID #:
For Period Beginning: 6/1/2016
For Period Ending: 9/14/2017

Trustee Name: Martha A. Miller
Bank Name: Integrity Bank
Checking Acct #: *****9430
Account Title:
Blanket bond (per case limit): \$40,160,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
06/22/2017	105	Stonebridge Accounting and Forensics, LLC	Payment of Accountant fees per Order entered 6/22/17 (Dkt #51)	3410-000		\$10,522.50	\$804,511.25
06/22/2017	106	Stonebridge Accounting and Forensics, LLC	Payment of Accountant expenses per Order entered 6/22/17 (Dkt #51)	3420-000		\$152.62	\$804,358.63
06/22/2017	107	Internal Revenue Service	Dividend payment to Claim #1 at 64.6%	7100-000		\$64.62	\$804,294.01
06/22/2017	108	Renasant Bank	Dividend payment to Claim #2 at 64.6%	7100-000		\$755,388.48	\$48,905.53
06/22/2017	109	Martha A. Miller	Payment of Trustee fees per Order entered 6/22/17 (Dkt #51)	2100-000		\$45,956.78	\$2,948.75
06/22/2017	110	Clerk, United States Bankruptcy Court	Payment of Administrative Claim per Order entered 6/22/17 (Dkt #51)	2700-000		\$350.00	\$2,598.75
06/22/2017	111	Martha A. Miller, P.C.	Payment of Attorney fees per Order entered 6/22/17 (Dkt #51)	3110-000		\$2,550.00	\$48.75
06/22/2017	112	Martha A. Miller, P.C.	Payment of Attorney expenses per Order entered 6/22/17 (Dkt #51)	3120-000		\$48.75	\$0.00
08/14/2017		United States Treasury	Refund on claim paid to IRS	*		(\$64.84)	\$64.84
			\$64.62	7100-000			\$64.84
	{3}		Earned interest in amount of \$0.22 from returned distribution to IRS (Claim #1) in amount of \$64.62 \$0.22	1290-000			\$64.84
08/17/2017	113	Renasant Bank	IRS returned payment issued to it as per its POC plus \$.22, presumably interest. I called the IRS and couldn't get a reason for the difference. Disbursement approved by Court Order of 8/15/17 (Dkt. 54)	7100-000		\$64.84	\$0.00

SUBTOTALS

\$0.00

\$815,033.75

FORM 2
CASH RECEIPTS AND DISBURSEMENTS RECORD

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Exhibit 9

Case No. 16-59430-CRM
Case Name: THE STRAUS FAMILY LIMITED PARTNERSHIP
Primary Taxpayer ID #: **_***9014
Co-Debtor Taxpayer ID #:
For Period Beginning: 6/1/2016
For Period Ending: 9/14/2017

Trustee Name: Martha A. Miller
Bank Name: Integrity Bank
Checking Acct #: *****9430
Account Title:
Blanket bond (per case limit): \$40,160,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance

TOTALS:	\$854,135.62	\$854,135.62	\$0.00
Less: Bank transfers/CDs	\$0.00	\$0.00	
Subtotal	\$854,135.62	\$854,135.62	
Less: Payments to debtors	\$0.00	\$0.00	
Net	\$854,135.62	\$854,135.62	

For the period of 6/1/2016 to 9/14/2017

Total Compensable Receipts:	\$854,135.84
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$854,135.84
Total Internal/Transfer Receipts:	\$0.00

Total Compensable Disbursements:	\$854,135.84
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$854,135.84
Total Internal/Transfer Disbursements:	\$0.00

For the entire history of the account between 06/22/2016 to 9/14/2017

Total Compensable Receipts:	\$854,135.84
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$854,135.84
Total Internal/Transfer Receipts:	\$0.00

Total Compensable Disbursements:	\$854,135.84
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$854,135.84
Total Internal/Transfer Disbursements:	\$0.00

FORM 2
CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case Name: THE STRAUS FAMILY LIMITED PARTNERSHIP
Primary Taxpayer ID #: **_***9014
Co-Debtor Taxpayer ID #:
For Period Beginning: 6/1/2016
For Period Ending: 9/14/2017

Trustee Name: Martha A. Miller
Bank Name: Integrity Bank
Checking Acct #: *****9430
Account Title:
Blanket bond (per case limit): \$40,160,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance

TOTAL - ALL ACCOUNTS

NET DEPOSITS

NET DISBURSE

ACCOUNT BALANCES

\$854,135.62

\$854,135.62

\$0.00

For the period of 6/1/2016 to 9/14/2017

Total Compensable Receipts: \$854,135.84
Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$854,135.84
Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$854,135.84
Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$854,135.84
Total Internal/Transfer Disbursements: \$0.00

For the entire history of the case between 06/01/2016 to 9/14/2017

Total Compensable Receipts: \$854,135.84
Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$854,135.84
Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$854,135.84
Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$854,135.84
Total Internal/Transfer Disbursements: \$0.00

/s/ MARTHA A. MILLER

MARTHA A. MILLER